

A Reader's Guide

Understanding Ada County's Comprehensive Annual Financial Report (CAFR) For the Fiscal Year Ended September 30, 2020

A basic understanding of the financial statements is essential for anyone interested in public finance. This brief guide is designed to help you understand and relate to the information provided in the CAFR, as well as enhance your ability to evaluate the financial and economic information. We have provided specific examples of ways you can use the CAFR to look for answers to questions that may interest you. You will find illustrative financial statements with additional detail about interpreting the CAFR.

What is the purpose of the financial statements?

County government operations differ from private-sector businesses. While private-sector businesses focus on maximizing profits for investors, governments focus on providing services to all citizens. In most cases, the County does not bill citizens directly for services received. Instead, we primarily finance services with taxes, federal grants, and other fees applied generally to the public. Because citizens have little choice in paying taxes, and it is not always clear how the services received relate to the taxes paid, government has an important responsibility to demonstrate accountability to the public. Financial statements are an important way to provide this accountability.

Government-Wide Financial Statements

The first two financial statements in the CAFR are the government-wide financial statements--the Statement of Net Position (CAFR page 26) and the Statement of Activities (CAFR page 27). The government-wide statements provide comprehensive information about the entire government, which includes the following:

- *Government Activities* encompass most of the County's basic services, such as general government, public safety, health and human services, and recreation. Revenues from taxes, federal grants and charges for services finance most of these activities.
- *Business-Type Activities* account for operations that function in a manner similar to private business, where all or a significant portion of their costs are recovered through user fees and charges to external customers.

The government-wide statements do not include fiduciary funds, which account for resources the government manages on behalf of others and are not available to support the County's programs. The Statement of Net

Position contains information about what the County owns (assets), what the County owes (liabilities), and what is left after assets are used to satisfy liabilities (net assets) on the last day of the fiscal year (September 30). The Statement of Activities contains information about the costs of providing public services (expenses) and resources obtained to finance services (revenues) during the reported fiscal year.

Fund Financial Statements

Fund financial statements provide a detailed look at the individual major funds of the County and total the remaining non-major governmental funds in a single column. Fund financial statements are comprised of the following:

- *Governmental funds* report the finances of the County's most basic services. Governmental funds focus on short-term assets and liabilities and do not include capital assets or long-term debt. The governmental fund financial statements include the Balance Sheet (CAFR page 29) and the Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 31). The governmental fund statements also include reconciliations that identify the differences between the fund and government-wide statements (CAFR pages 30 and 32).
- *Proprietary funds* report the activities the County operates like a business, where the cost of providing goods or services is primarily financed by fees charged to the users of their services. Proprietary funds include enterprise and internal service funds. Enterprise funds report activities that provide supplies or services to the general public; internal service funds report activities that provide supplies and services for the County's programs and activities. Proprietary fund financial statements include the Statement of Net Position (CAFR page 34); Statement of Revenues, Expenses, and Changes in Fund Net Position (CAFR page 35); and Statement of Cash Flows (CAFR page 36).
- *Fiduciary funds* account for resources the County manages or holds on behalf of parties outside the County. These funds are not shown in government-wide financial statements because the resources of these funds are not available to support the County's programs. The Fiduciary funds financial statement is the Statement of Fiduciary Net Position (CAFR page 39).

Notes to the Financial Statements

The notes to the financial statements (CAFR pages 41 - 65) provide a wide variety of detailed information about the government that is not included or readily apparent on the financial statements, such as the County's significant accounting methods and assumptions, major financial commitments, and long term debt.

Supporting Financial Statement Information

- *An Independent Auditor's Report* (CAFR pages 10 - 12) provides reasonable assurance about whether financial statements are free of material misstatement. After thorough evaluation of the CAFR, the auditor issues an opinion regarding the statements' conformity with accounting principals generally accepted in the United States. The Ada County financial statements received an unmodified opinion, the best opinion that can be received, meaning the statements are fairly presented in all material respects.
- *Management's Discussion and Analysis* (MD&A on CAFR pages 13 - 25) gives an objective and easily read analysis of the County's financial activities based on currently known facts, decisions, or conditions. It presents short and long-term analyses of the County's activities and compares the current-year results with those of the prior year. It will help you determine whether the County's finances have improved or deteriorated during the year. It concludes with a description of currently known facts and decisions that are expected to have a significant effect on the County's future financial position and operations.
- *The Combining Financial Statements and Budget and Actual Comparisons* (CAFR pages 77 - 107) provide more detail for non-major governmental, internal service and agency funds as well as comparing what the County planned (budget) to receive and spend to what actually happened.
- *The Statistical Section* (CAFR pages 108 - 127) provides information that will help you understand the health of the County and the underlying economy. This section contains 10-year trend tables of financial, economic, and demographic data. The statistical section is often of interest to investors and creditors because the trends and non-financial factors it identifies can provide crucial insight to those assessing the County's creditworthiness.

How You Can Use the Financial Statements

Now that you have a better understanding of the major components of the CAFR, we will show you how to use this report to analyze some of the issues that were important to Ada County citizens this past year, as follows:

- **Property Tax Revenues** – Property tax revenues of \$149.65 million for 2020 are presented on page 27 of the CAFR. Property tax revenues increased \$14.2 million from the previous fiscal year due to Ada County levying for the new construction roll, the 3% increase of base and \$4.5M in foregone to facilitate the Counties, Master Facilities Plan, all of which are allowed by law; as discussed in the MD&A on CAFR page 13. Additional data may be found on Schedules 2 & 4 - 8 of the Statistical Section (CAFR pages 110 – 111 & 113 - 117).
- **Sales Tax Revenue** – Sales tax revenues from the State of \$27.4 million for 2020 are presented on page 27 of the CAFR. An increase of \$2.1 million from the year before reflects the growing economy. Additional sales tax data may be found on Schedule 2 of the Statistical Section (CAFR pages 110 - 111)
- **Budgetary Compliance** – Idaho Constitution Article VII, stipulates that municipalities cannot spend more money than they have been appropriated, unless specifically authorized. Budgetary controls are incorporated into the County's financial systems to ensure expenditures do not exceed authorized appropriations. You can compare Ada County's approved budget with the actual expenditures for the General and Health and Welfare funds in CAFR pages 66 - 70. Comparisons between budget and actual amounts for the non-major governmental funds are on CAFR pages 81 - 97. Details about the County's budget process can be found in the Notes to Required Supplementary Information (CAFR pages 71 and 72).

**Ada County
Statement of Net Position
September 30, 2020**

The Statement of Net Position reports what the government owns (assets), owes (liabilities), and what is left after assets are used to satisfy liabilities (net assets) at a specific point in time (September 30, the fiscal year-end).

Governmental Activities cover traditional activities of county government such as public safety, health and human services, and recreation. They are financed through taxes, federal grants, fees, interest and other shared governmental revenues.

Business-type Activities provide services that are primarily financed by charging a fee directly to the users of the service such as EMS, Expo Idaho, Billing Services and Solid Waste.

Assets are presented in order of how readily they can be converted to cash. Cash is the most liquid; capital assets are least liquid.

Internal balances consist of short-term receivables and payables for activities occurring within the County.

Most capital assets are shown at their original purchase/construction cost, less annual depreciation charges accumulated over time. However, land and roadways are not depreciated. More information on capital assets and depreciation can be found in the Notes and Required Supplementary Information sections.

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period: the effect is positive, similar to an asset but is not an asset.

Liabilities are shown in order of maturity or when cash is expected to be used to pay them.

Unavailable/advanced revenues are resources received that have not yet met the criteria for being recorded as revenues.

The Notes provide information about the major types of long-term liabilities, purpose of liability, beginning and ending balances, and how major categories of liabilities have changed during the previous year.

Deferred inflows is an acquisition of net position that is applicable to a future reporting period - it has a negative effect similar to a liability, but is not a liability.

Constraints on the use of net position that are externally imposed by creditors, grantors, contributors, or state law through the *Idaho Constitution* or legislation are listed separately as "restricted" to show net position that is not available to support primary government programs.

Unrestricted net position may be used at the County's discretion but often have limitations on use based on state statutes.

Total assets + deferred outflows - total liabilities - deferred inflows = total net position \$592,446,393 + \$23,384,000 - \$147,809,654 - \$142,069,604 = \$325,951,135

	Primary Government		
	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash and cash equivalents	\$ 20,864,046	\$ 1,103,611	\$ 21,967,657
Investments	163,004,207	45,882,142	208,886,349
Receivables, net	153,256,059	12,651,328	165,907,387
Internal balances	(3,832,080)	3,832,080	-
Accrued interest receivable	346,375	90,294	436,669
Capital assets, net of depreciation:			
Land, not depreciated	9,450,213	5,092,482	14,542,695
Land improvements	713,121	40,474,366	41,187,487
Building	93,417,668	9,612,499	103,030,167
Infrastructure	3,249,967	3,423,899	6,673,866
Vehicles	3,037,619	1,675,810	4,713,429
Machinery & equipment	8,924,088	2,727,057	11,651,145
Intangible Software	991,740	-	991,740
Leased Assets	339,992	5,610,608	5,950,600
Construction in progress	6,507,202	-	6,507,202
Capital assets, net	<u>126,631,610</u>	<u>68,616,721</u>	<u>195,248,331</u>
Total assets	<u>460,270,217</u>	<u>132,176,176</u>	<u>592,446,393</u>
DEFERRED OUTFLOWS			
Pension	21,330,690	2,053,310	23,384,000
LIABILITIES			
Accounts payable	15,913,142	3,699,733	19,612,875
Accrued interest	16,181	-	16,181
Unavailable/advanced revenue	27,188	194,604	221,792
Long-term liabilities:			
Due within one year	7,991,573	695,953	8,687,526
Due in more than one year-other liabilities	13,000,067	29,177,543	42,177,610
Pension liability	69,870,906	7,222,764	77,093,670
Total liabilities	<u>106,819,057</u>	<u>40,990,597</u>	<u>147,809,654</u>
DEFERRED INFLOWS			
Pension	131,166,702	7,116,962	138,283,664
Property tax	3,547,031	238,909	3,785,940
Total deferred inflows	<u>134,713,733</u>	<u>7,355,871</u>	<u>142,069,604</u>
NET POSITION			
Net investment in capital assets	126,269,879	63,766,196	190,036,075
Restricted for:			
Grant Programs	5,379,008	-	5,379,008
Consolidated Elections	633,344	-	633,344
Court Functions	3,919,326	-	3,919,326
Public Safety	7,241,358	-	7,241,358
Weed/Pest/Mosquito Abatement	4,404,354	-	4,404,354
Welfare and Public Health	1,189,259	-	1,189,259
Community Infrastructure	188,875	-	188,875
Unrestricted	90,842,714	22,116,822	112,959,536
Total net position	<u>\$ 240,068,117</u>	<u>\$ 85,883,018</u>	<u>\$ 325,951,135</u>

The notes to the financial statements are an integral part of this statement.

The Statement of Activities contains information about costs of providing services (expenses) and resources obtained to finance services (revenues) during the current fiscal year.

Program revenues display the extent to which programs are self-funded. Program revenues are categorized as charges for services, grants, and contributions. Program revenues reduce the net expense of functions/programs to the public.

**Ada County
Statement of Activities
For the Year Ended September 30, 2020**

This column shows the full cost of the program.

Program Revenues

**Net (Expense) Revenue and Changes in Net Position
Primary Government**

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenue and Changes in Net Position		
		Charges for Services	Operating Grants and Contributions	Capital Grants & Contributions	Governmental Activities	Business-Type Activities	Total
Primary government:							
Governmental activities:							
General government	\$ 106,204,602	\$ 13,669,246	\$ 9,615,816	\$ 456,958	\$ (82,462,582)	\$ -	\$ (82,462,582)
Sanitation	2,980,906	331,615	9,835	-	(2,639,456)	-	(2,639,456)
Public safety	110,088,287	27,835,793	2,905,304	419,739	(78,927,451)	-	(78,927,451)
Health and welfare	11,809,397	1,284,288	1,087,005	-	(9,438,104)	-	(9,438,104)
Recreational and cultural	1,806,417	411,135	-	-	(1,395,282)	-	(1,395,282)
Community infrastructure	417,368	-	-	-	(417,368)	-	(417,368)
Interest on long-term debt	179,964	-	-	-	(179,964)	-	(179,964)
Total governmental activities	233,486,941	43,532,077	13,617,960	876,697	(175,460,207)	-	(175,460,207)
Business-type activities:							
Emergency Medical Services	18,098,962	10,469,193	254,778	322,628	-	(7,052,363)	(7,052,363)
Solid Waste Management	10,213,693	14,159,983	13,501	25,498	-	3,985,289	3,985,289
Western Idaho Fair	2,824,412	1,561,619	-	-	-	(1,262,793)	(1,262,793)
Billing Services	6,186,051	6,334,548	-	-	-	148,497	148,497
Total business-type activities	37,323,118	32,525,343	268,279	348,126	-	(4,181,370)	(4,181,370)
Total primary government	\$ 270,810,059	\$ 76,057,420	\$ 13,886,239	\$ 1,224,823	(175,460,207)	(4,181,370)	(179,641,577)

Functions show the major programs for which the County spends resources.

Are programs self supporting?
The total is obtained by subtracting program revenues from expenses. A (negative) figure indicates the portion of program expenses not covered by program revenues; therefore, the program was partially financed with tax revenues and other general revenues, which are shown on the bottom half of this statement. A positive figure indicates that program revenues exceeded program expenses, making a net contribution to governmental revenues.

An example of how this statement works: The total cost of the County's Public safety was \$110.1 million. The County raised \$27.8 million from charges for services, and received \$3.3 million of operating and capital grants and contributions. When program revenues are subtracted from expenses for Public Safety, a net expense of \$79 million is left. This is the portion of Public safety costs financed with taxes and other general revenues, rather than being financed by the revenues generated by the services themselves.

General revenues include taxes and other revenues the County uses to finance the net expense of the functions above. General revenues are categorized to enhance comparability among financial statements for different years.

General revenues:			
Taxes:			
Property taxes, levied for general purposes	142,904,511	6,745,664	149,650,175
Sales taxes	27,007,845	359,848	27,367,693
Grants and contributions not restricted to specific programs	10,255,785	-	10,255,785
Interest and investment earnings	4,653,618	1,125,093	5,778,711
Miscellaneous	2,125,758	297,798	2,423,556
Total general revenues and transfers	186,947,517	8,528,403	195,475,920
Change in net assets	11,487,310	4,347,033	15,834,343
Net position - beginning	228,580,807	81,535,985	310,116,792
Net position - ending	\$ 240,068,117	\$ 85,883,018	\$ 325,951,135

Did the County's financial position improve or deteriorate during the fiscal year?
The change in net position indicates whether sufficient resources were raised during the year to cover the costs. The net position of governmental activities increased by \$11.5 million, and business-type activities net position increased by \$4.3 million.

The notes to the financial statements are an integral part of this statement.

**ADA COUNTY
Balance Sheet
Governmental Funds
September 30, 2020**

The governmental fund balance sheet serves a purpose similar to the Statement of Net Position. This statement reports what is owned or controlled and what is owed by governmental funds. However, the focus is on short-term, rather than long-term, assets and liabilities.

This statement presents the County's most significant or 'major' funds individually and aggregates other funds in a single column.

To see the detail of the different funds that make up Other Governmental Funds, turn to the combining financial statements on CAFR pages 77-78.

Governmental funds present current financial resources which do not include capital assets or long-term debt. Current financial resources are generally turned into cash or consumed within a year.

Governmental funds report unavailable/advanced revenues in connection with receivables that aren't available to liquidate liabilities of the current period. See detail in Notes, CAFR page 51.

Deferred inflows is an acquisition of net position that is applicable to a future reporting period - it has a negative effect similar to a liability, but is not a liability.

Restricted fund balances are the portion of a governmental fund's balance that is not available for spending in the subsequent year's budget due to grant or enabling legislation.

ASSETS

Cash
Investments
Accounts receivable
Property tax receivable
Accrued interest receivable
Due from other funds
Due from other agencies and units of government

Total assets

LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES

Liabilities:

Accounts payable
Due to other funds
Unavailable/advanced revenues
Accrued liabilities
Total liabilities

DEFERRED INFLOWS

Property tax

FUND BALANCES:

Restricted for:

Grants
Juvenile court services
Sheriff
Public Defender
Enabling Legislation
Public health services
Weed/Pest/Mosquito
Alternative courts and monitoring
Emergency communications
Consolidated elections
Community Infrastructure

Assigned for:

General government
Administration
Operations and maintenance
Computer services
Appraisal/Land record
Public safety
Sheriff
Juvenile court services
Coroner
Emergency management
Judicial services
Prosecution
Public Defender
District court and monitoring
Health and welfare
Indigent services
Recreation and culture
Parks and Waterways
Capital projects
All other capital projects

Unassigned:

Total fund balances

Total liabilities, deferred inflows and fund balances

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
Cash	\$ 3,482,938	\$ 315,484	\$ 16,306,486	\$ 20,104,908
Investments	88,194,967	13,223,626	37,820,310	139,238,903
Accounts receivable	111,825	-	483,661	595,486
Property tax receivable	109,109,750	3,915,449	20,239,567	133,264,766
Accrued interest receivable	272,644	-	26,049	298,693
Due from other funds	253,052	-	7,213	260,265
Due from other agencies and units of government	17,870,091	63,890	1,461,826	19,395,807
Total assets	\$ 219,295,267	\$ 17,518,449	\$ 76,345,112	\$ 313,158,828
LIABILITIES, DEFERRED INFLOWS AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 10,762,318	\$ 714,067	\$ 2,280,005	\$ 13,756,390
Due to other funds	12,301	-	41,849	54,150
Unavailable/advanced revenues	-	-	27,188	27,188
Accrued liabilities	-	3,404,631	-	3,404,631
Total liabilities	10,774,619	4,118,698	2,349,042	17,242,359
DEFERRED INFLOWS				
Property tax	109,109,750	3,915,449	20,239,567	133,264,766
FUND BALANCES:				
Restricted for:				
Grants				
Juvenile court services	3,633,015	-	-	3,633,015
Sheriff	652,031	-	-	652,031
Public Defender	1,093,962	-	-	1,093,962
Enabling Legislation				
Public health services	-	-	1,189,259	1,189,259
Weed/Pest/Mosquito	-	-	4,418,190	4,418,190
Alternative courts and monitoring	-	-	3,968,161	3,968,161
Emergency communications	-	-	7,283,328	7,283,328
Consolidated elections	-	-	641,294	641,294
Community Infrastructure	-	-	187,099	187,099
Assigned for:				
General government				
Administration	1,782,499	-	-	1,782,499
Operations and maintenance	1,448,703	-	-	1,448,703
Computer services	400,347	-	-	400,347
Appraisal/Land record	-	-	2,551,912	2,551,912
Public safety				
Sheriff	991,141	-	-	991,141
Juvenile court services	327,557	-	-	327,557
Coroner	458	-	-	458
Emergency management	-	-	650,517	650,517
Judicial services				
Prosecution	269,961	-	-	269,961
Public Defender	245,149	-	-	245,149
District court and monitoring	-	-	8,215,822	8,215,822
Health and welfare				
Indigent services	-	9,484,302	-	9,484,302
Recreation and culture				
Parks and Waterways	-	-	2,222,044	2,222,044
Capital projects				
All other capital projects	-	-	22,428,877	22,428,877
Unassigned:	88,566,075	-	-	88,566,075
Total fund balances	99,410,898	9,484,302	53,756,503	162,651,703
Total liabilities, deferred inflows and fund balances	\$ 219,295,267	\$ 17,518,449	\$ 76,345,112	

Ada County

Reconciliation of the Governmental Funds Balance Sheet

**To the Statement of Net Position
September 30, 2020**

This reconciliation shows the reasons that total fund balances on the governmental fund Balance Sheet differ from total net position for governmental activities on the government-wide Statement of Net Position.

Total Fund Balances - Governmental Funds

\$ 162,651,703

Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in governmental funds. These assets consist of the following:

Land	9,450,213
Land Improvements	3,398,867
Building	186,741,346
Infrastructure	5,901,047
Vehicles	10,134,863
Intangible Software	1,692,993
Machinery and Equipment	40,905,750
Construction in Progress	6,507,202
Leased Assets	2,293,815
Accumulated Depreciation	<u>(140,394,486)</u>
Total Capital Assets	

The largest difference between the government-wide and governmental fund statements is that fund statements do not report capital assets, such as land, buildings, etc.

126,631,610

Some of the County's revenue will be collected after year-end but is not available soon enough to pay for the current period's expenditures and therefore is considered unavailable in the funds. Delinquent property tax is considered unavailable.

2,098,064

Long-term liabilities applicable to the County's governmental activities are not due and payable in the current period and accordingly are not reported as fund liabilities. Interest on long-term debt is not accrued in governmental funds, but rather is recognized as an expenditure when due. All liabilities - both current and long-term - are reported in the Statement of Net Position. These liabilities consist of the following:

Net Pension Liability	(69,870,906)
Accrued Interest of Bonds	(16,181)
Lease Payable	(361,731)
Bonds Payable	(2,357,736)
Compensated Absences	<u>(7,684,628)</u>

The governmental fund Balance Sheet does not report long-term liabilities; the government-wide Statement of Net Position does.

(80,291,182)

Deferred outflows and inflows of resources related to pensions are applicable to future periods, and therefore, are not reported in the funds

Deferred outflows of resources related to pensions:

Differences between expected and actual experience	5,441,909
Changes of assumptions	1,169,061
Contributions made subsequent to measurement date	3,543,543
Net difference between projected and actual investment earnings on pension plan investments	8,197,281
Change in proportionat share	<u>2,978,896</u>

The governmental fund Balance Sheet does not report deferred outflow of resources; the government-wide Statement of Net Position does.

21,330,690

Deferred inflows of resources related to pensions:

Net difference between projected and actual investment earnings on pension plan investments	-
Differences between expected and actual experience	(2,404,987)
Changes in proportionate share	<u>(1,142,044)</u>

The governmental fund Balance Sheet does not report deferred inflow of resources; the government-wide Statement of Net Position does.

(3,547,031)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

11,194,263

Total Net Position - Governmental Activities

\$ 240,068,117

The notes to the financial statements are an integral part of this statement.

The governmental funds total fund balance of \$162.65 million (see CAFR page 29) reconciles to the \$240.1 million total of the governmental activities net position reported on government-wide Statement of Net Position (see CAFR page 26). The difference between these numbers can be seen on this reconciliation which primarily shows that the governmental funds report short-term financial information, whereas the government-wide statements report both short-term and long-term information.

This statement and other similar operating statements (such as the Statement of Activities) contain information on revenues and expenditures occurring during the fiscal year; by contrast, balance sheets and net position statements contain data as of a single point in time - the end of the fiscal year.

Ada County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended September 30, 2020

Several funds make up the Other Governmental column. To see greater detail of the individual funds summarized in this column, turn to the combining financial statements on CAFR pages 79-80.

This statement shows the flow of short-term resources into and out of the County. In governmental funds, revenues are included only if cash is received during the year or within 30 days of the end of the fiscal year. Revenues are reported by major source.

Expenditures generally are recorded when the County has received the goods or services and payment is due and payable. The expenditures are listed by major functional category.

Capital Outlay shows the purchase, construction, and improvement of capital assets. This amount is different than that of the government-wide statements, which adds the cost to the capital account on the Statement of Net Position and subtracts the cost over the useful life of the asset in the form of depreciation expense.

	General Fund	Charities and Welfare	Other Governmental Funds	Total Governmental Funds
REVENUES				
Taxes	\$ 113,315,712	\$ 8,192,674	\$ 21,232,896	\$ 142,741,282
Licenses and permits	1,297,564	-	204,992	1,502,556
Fines and forfeitures	126,457	-	1,083,660	1,210,117
Charges for services	30,500,651	1,284,288	9,034,465	40,819,404
Intergovernmental	46,071,172	67,500	5,619,615	51,758,287
Interest income	2,058,313	244,847	872,835	3,175,995
Net increase (decrease) in the fair value of investments	550,017	78,940	224,694	853,651
Miscellaneous	2,828,165	232,332	1,232,415	4,292,912
Total revenues	196,748,051	10,100,581	39,505,572	246,354,204
EXPENDITURES				
Current:				
General government	72,528,975	-	20,891,386	93,420,361
Public safety	91,246,244	-	5,311,867	96,558,111
Sanitation	-	-	2,519,102	2,519,102
Health and welfare	-	9,718,533	2,192,390	11,910,923
Recreational and cultural	-	-	1,339,491	1,339,491
Community infrastructure	-	-	434,868	434,868
Capital outlay	3,457,912	-	9,097,128	12,555,040
Debt service:				
Principal retirement	58,624	-	820,576	879,200
Interest and other debt charges	3,841	-	176,521	180,362
Total expenditures	167,295,596	9,718,533	42,783,329	219,797,458
Excess (deficiency) of revenues over expenditures	29,452,455	382,048	(3,277,757)	26,556,746
OTHER FINANCING SOURCES (USES)				
Transfers in	1,465,904	-	7,312,650	8,778,554
Transfers (out)	(7,312,650)	(323,787)	(1,106,332)	(8,742,769)
Total other financing sources and uses	(5,846,746)	(323,787)	6,206,318	35,785
Net change in fund balances	23,605,709	58,261	2,928,561	26,592,531
Fund balance, beginning of year	75,805,189	9,426,041	50,827,942	136,059,172
Fund balance, end of year	\$ 99,410,898	\$ 9,484,302	\$ 53,756,503	\$ 162,651,703

The General Fund, and most other government funds had positive changes in fund balances (revenues and other financing sources exceeded expenditures and financing uses) while some other government funds had negative changes.

These are the fund balances that appear on the governmental funds Balance Sheet.

The notes to the financial statements are an integral part of this statement.

This reconciliation shows the reasons that the net changes in fund balances on the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balance differ from change in net position for governmental activities on the government-wide Statement of Activities.

The net change in fund balances comes from the total column of governmental funds on the Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 31).

Ada County

Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities For the Fiscal Year Ended September 30, 2020

Total Net Change in Fund Balances - Governmental Funds

\$ 26,592,531

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital Outlays expense was less than Depreciation expense in the current year by the following amount:

Capital Outlay	12,555,040	
Depreciation Expense	<u>(11,651,188)</u>	
Excess of Depreciation Expense over Capital Outlay		903,852

Miscellaneous transactions involving capital assets such as sales and other disposals (gain/loss), as well as donations, are reported in the Statement of Activities but only proceeds from sales are reported in the governmental funds.

Sales, disposals and donations		(292,400)
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Some revenues in the governmental funds are unavailable because they are not collected within the prescribed time period after year-end. On the accrual basis, however, those revenues would be recognized, regardless of when they are collected. Because of the "availability" criterion under the modified accrual basis of accounting the following has been recorded as unavailable:

Delinquent Property Tax		163,229
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Lease payments represent expenditures in the governmental funds but represent a reduction of long-term liabilities for government-wide reporting.

Dispatch Lease Payment		728,921
Election Equipment Lease Payment		116,528

Repayment of long-term debt is reported as an expenditure in governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position. In the current year, these amounts consist of:

Avimor CID Bond Payments		33,751
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Under the modified accrual basis of accounting used in the governmental funds, expenditures are not recognized for transactions that are not normally paid with expendable available financial resources. In the Statement of Activities, however, which is presented on the accrual basis, expenses and liabilities are reported regardless of when financial resources are available. Also, interest on long-term debt is not recognized under the modified accrual basis of accounting until due, rather than as it accrues.

Accrued interest calculated for capital leases payable	398	
Compensated absences	(1,204,208)	
Pension expenditures	(16,310,915)	
Pension contributions	<u>3,558,792</u>	
Total		(13,955,933)

Internal service funds are used by management to charge the costs of health and liability insurance to individual funds and are reported separately from governmental funds in the fund statements. In the government-wide statements, internal service funds are included with governmental activities.

Change in Net Position - Governmental Activities

(2,803,169)

\$ 11,487,310

The notes to the financial statements are an integral part of this statement.

Internal service funds are reported in proprietary fund statements because they operate like a business and charge County departments a price for goods and services in order to recoup their costs. Since they provide services mainly to other funds of the County, internal service funds are included with the governmental activities in the government-wide statements.

This is the amount you will find in the Governmental Activities column on the government-wide Statement of Activities (CAFR page 27).

**Ada County
Statement of Net Position
Proprietary Funds
September 30, 2020**

Proprietary funds account for operations that function in a manner similar to private business, where the cost of providing goods or services is primarily financed through user charges. There are two types of proprietary funds -- internal service and enterprise funds. Internal service funds provide goods and services to county departments on a cost-reimbursement basis; enterprise funds account for services or goods provided outside of county government. Enterprise funds and business-type activities on the government-wide Statement of Net Position are synonymous.

Only one fund comprises the Nonmajor Enterprise Funds column. The County chooses to present the other three Enterprise Funds as Major Funds in an ongoing manner for year-to-year comparative analysis.

	Business-Type Activities - Enterprise Funds					Governmental Activities- Internal Service Funds
	Major Funds			Other Funds	Total	
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
ASSETS						
Current Assets:						
Cash and cash equivalents	\$ 281,575	\$ 702,943	\$ 91,648	\$ 27,445	\$ 1,103,611	\$ 759,138
Investments	11,890,332	29,663,474	3,172,366	1,155,970	45,882,142	23,765,304
Receivables, net	3,289,758	1,278,751	14,201	299,474	4,882,184	-
Due from other funds	-	122,755	-	102	122,857	-
Due from other agencies	348,251	201,134	-	2,243	551,628	-
Property tax receivable	7,217,516	-	-	-	7,217,516	-
Accrued interest receivable	23,851	57,970	6,186	2,287	90,294	47,682
Total current assets	23,051,283	32,027,027	3,284,401	1,487,521	59,850,232	24,572,124
Noncurrent assets:						
Capital assets:						
Land	1,034,137	3,565,121	493,224	-	5,092,482	-
Land improvements	-	44,762,204	1,296,929	-	46,059,133	-
Buildings	8,927,579	1,277,017	9,896,424	-	20,101,020	-
Infrastructure	-	7,913,382	974,347	-	8,887,729	-
Vehicles	4,843,031	842,612	58,647	-	5,744,290	-
Machinery & equipment	2,501,683	2,756,369	554,624	-	5,812,676	-
Leased assets	-	5,669,667	-	-	5,669,667	-
Construction in progress	-	-	-	-	-	-
Less accumulated depreciation	(8,112,576)	(11,638,656)	(8,999,044)	-	(28,750,276)	-
Capital assets, net	9,193,854	55,147,716	4,275,151	-	68,616,721	-
Total assets	32,245,137	87,174,743	7,559,552	1,487,521	128,466,953	24,572,124
Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period: the effect is positive, similar to an asset but is not an asset.						
DEFERRED OUTFLOWS						
Pension	1,704,994	170,817	140,711	36,788	2,053,310	-
LIABILITIES						
Current liabilities:						
Accounts payable	841,055	2,633,240	64,009	161,429	3,699,733	2,156,752
Accrued liabilities	30,514	2,675	4,512	1,603	39,304	-
Due to other funds	79,472	14,286	35,993	123,024	252,775	76,197
Capital leases payable	-	656,649	-	-	656,649	-
Claims and judgments	-	-	-	-	-	4,083,079
Unavailable/advanced revenues	-	-	92,582	102,022	194,604	-
Total current liabilities	951,041	3,306,850	197,096	388,078	4,843,065	6,316,028
Noncurrent liabilities:						
Accrued liabilities	588,786	32,299	59,785	9,572	690,442	-
Capital leases payable	-	4,193,876	-	-	4,193,876	-
Pension	6,035,489	566,812	500,448	120,015	7,222,764	-
Landfill postclosure costs	-	24,293,225	-	-	24,293,225	-
Claims and judgments	-	-	-	-	-	3,099,835
Total noncurrent liabilities	6,624,275	29,086,212	560,233	129,587	36,400,307	3,099,835
Total liabilities	7,575,316	32,393,062	757,329	517,665	41,243,372	9,415,863
Deferred inflows is an acquisition of net position that is applicable to a future reporting period - it has a negative effect similar to a liability, but is not a liability.						
DEFERRED INFLOWS						
Property tax	7,116,962	-	-	-	7,116,962	-
Pension	199,459	16,615	19,238	3,597	238,909	-
Total deferred inflows	7,316,421	16,615	19,238	3,597	7,355,871	-
NET POSITION						
Investment in capital assets	9,193,854	50,297,191	4,275,151	-	63,766,196	-
Unrestricted	9,864,540	4,638,692	2,648,545	1,003,047	18,154,824	15,156,261
Total net position	\$ 19,058,394	\$ 54,935,883	\$ 6,923,696	\$ 1,003,047	81,921,020	\$ 15,156,261

Additional details on capital assets and infrastructure can be found in the Notes to the Financial Statements (CAFR pages 46 and 52-53).

Deferred outflows of resources is a consumption of net position that is applicable to a future reporting period: the effect is positive, similar to an asset but is not an asset.

Additional details on noncurrent (long-term) liabilities can be found in the Notes to the Financial Statements (CAFR page 56-58).

Deferred inflows is an acquisition of net position that is applicable to a future reporting period - it has a negative effect similar to a liability, but is not a liability.

Internal service funds are included with governmental activities in the government-wide statements. To see greater detail of the individual funds included in this column, turn to the combining financial statements (CAFR page 99-102).

As a general rule, current assets and liabilities on the proprietary fund statements are those assets and liabilities expected to mature within one year of the end of the fiscal period (Sept 30). Noncurrent assets and liabilities are those assets and liabilities expected to mature in more than one year from the end of the fiscal period.

This total net position amount is the same as that found for business-type activities in the government-wide Statement of Net Position (CAFR page 26). The total net position amount also agrees with the ending net position shown on the Statement of Activities (CAFR page 27).

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds 3,961,998
Net position of business-type activities \$ 85,883,018

The notes to the financial statements are an integral part of this statement.

Ada County
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year Ended September 30, 2020

Proprietary funds report the finances of activities the County operates like a business. Proprietary activities charge a fee to users that covers most of the cost of providing the service. There are two types of proprietary funds -- enterprise and internal service funds.

Enterprise funds account for services or goods provided to those outside of county government.

Internal service funds provide services or goods to other county departments.

Business-Type Activities - Enterprise Funds

	Major Funds				Other Funds	Total	Governmental Activities- Internal Service Funds
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services			
OPERATING REVENUE							
Charges for services	\$ 10,148,608	\$ 13,800,767	\$ -	\$ 6,334,548	\$ 30,283,923	\$ 27,203,891	
Concessions	-	-	213,097	-	213,097	-	
Rentals	-	-	1,288,098	-	1,288,098	-	
Other	320,585	359,216	60,424	-	740,225	-	
Total operating revenues	10,469,193	14,159,983	1,561,619	6,334,548	32,525,343	27,203,891	
OPERATING EXPENSES							
Personal services	13,871,802	1,453,908	1,066,109	290,991	16,682,810	-	
Other services & charges	3,299,785	7,818,584	1,418,240	5,894,625	18,431,234	-	
Landfill postclosure expense	-	(215,926)	0	0	(215,926)	-	
Administration	-	-	-	-	-	3,533,441	
Claims	-	-	-	-	-	27,184,051	
Depreciation	832,047	1,141,399	329,309	-	2,302,755	-	
Total operating expenses	18,003,634	10,197,965	2,813,658	6,185,616	37,200,873	30,717,492	
Operating income (loss)	(7,534,441)	3,962,018	(1,252,039)	148,932	(4,675,530)	(3,513,601)	
NONOPERATING REVENUES (EXPENSES)							
Intergovernmental	552,576	13,501	-	-	566,077	-	
Capital Contributions	322,628	25,498	-	-	348,126	-	
Interest and investment revenue	231,280	534,052	67,154	18,661	851,147	491,287	
Net increase (decrease) in the fair value of investments	69,306	181,847	15,567	7,226	273,946	132,685	
Property & other taxes	7,105,512	-	-	-	7,105,512	-	
Total nonoperating revenue (expenses)	8,281,302	754,898	82,721	25,887	9,144,808	623,972	
Net income (loss) before contributions and transfers	746,861	4,716,916	(1,169,318)	174,819	4,469,278	(2,889,629)	
Transfers out	-	-	-	-	-	(35,785)	
Change in net position	746,861	4,716,916	(1,169,318)	174,819	4,469,278	(2,925,414)	
Total net position - beginning	18,311,533	50,218,967	8,093,014	828,228		18,081,675	
Total net position - ending	\$ 19,058,394	\$ 54,935,883	\$ 6,923,696	\$ 1,003,047		\$ 15,156,261	

Operating revenues include fees and charges received from providing goods or services to customers in the course of the fund's principal ongoing activity.

Operating expenses are the costs paid for goods or services in the course of the fund's principal ongoing activity.

This line shows if the operating revenues generated were sufficient to cover expenses.

Nonoperating revenues (expenses) represent nonexchange transactions and those transactions outside the course of the fund's principal ongoing activity.

You can use this line to judge the financial sustainability of the activities. A loss would indicate that an activity is not supporting itself and must use resources accumulated from the past, push costs off to the future, or utilize some other financing method to cover costs.

Adjustment to reflect the consolidation of internal service fund activities related to enterprise funds.

Change in net position of business-type activities

(122,245)
 \$ 4,347,033

To see greater detail of the individual funds aggregated in this column, turn to the combining financial statements (CAFR pages 99-102).

Ada County
Statement of Cash Flows
Proprietary Funds
For the Year Ended September 30, 2020

This statement shows if and how the proprietary funds met their cash needs. It shows whether a proprietary activity raised enough cash to pay its bills.

		Business-Type Activities - Enterprise Funds					Governmental
		Major Funds			Other Funds	Total	Activities- Internal Service Funds
		Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services		
CASH FLOWS FROM OPERATING ACTIVITIES							
Cash flow operating activities relate to money received from providing services and the cash paid to employees and suppliers for services and goods.	Cash received from customers	\$ 9,332,933	\$ 12,985,628	\$ 1,556,983	\$ 6,313,092	\$ 30,188,636	\$ 27,203,891
	Cash paid to suppliers for goods and contracted services	(3,264,296)	(8,054,295)	(1,588,278)	(5,860,461)	(18,767,330)	(29,587,413)
	Cash paid to employees for services	(12,618,202)	(1,307,071)	(972,887)	(273,852)	(15,172,012)	-
	Other operating revenue	320,585	359,216	-	-	679,801	-
	Net cash provided by (used for) operating activities	(6,228,980)	3,983,478	(1,004,182)	178,779	(3,070,905)	(2,383,522)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES							
Noncapital financing activities relate to grants and property taxes paid to Emergency Medical Services and includes transfers.	Property taxes and other taxes	7,091,338	-	-	-	7,091,338	-
	Subsidy from federal grants	254,778	13,501	-	-	268,279	-
	Municipal revenue	297,798	-	-	-	297,798	-
	Transfer out	-	-	-	-	-	(35,785)
	Net cash provided by (used for) noncapital financing activities	7,643,914	13,501	-	-	7,657,415	(35,785)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES							
Capital and related financing activities relate to receipt and use of cash for purchase or construction of capital assets.	Purchase of capital assets	(1,530,265)	(818,786)	(179,465)	-	(2,528,516)	-
	Net cash provided by (used for) capital and related financing activities	(1,530,265)	(818,786)	(179,465)	-	(2,528,516)	-
CASH FLOWS FROM INVESTING ACTIVITIES							
Investing activities relate to the sale, purchase, and earnings from investments.	Net (increase) decrease in investments	(1,522,185)	(6,729,138)	551,866	(307,814)	(8,007,271)	(1,130,671)
	Interest income	242,850	550,121	73,526	19,535	886,032	517,344
	Net cash provided by (used for) investing activities	(1,279,335)	(6,179,017)	625,392	(288,279)	(7,121,239)	(613,327)
Net increase (decrease) in cash		(1,394,666)	(3,000,824)	(558,255)	(109,500)	(5,063,245)	(3,032,634)
Cash, beginning of year		1,676,241	3,703,767	649,903	136,945	6,166,856	3,791,772
Cash, end of year		\$ 281,575	\$ 702,943	\$ 91,648	\$ 27,445	\$ 1,103,611	\$ 759,138

To see greater detail of the individual funds included in this column, turn to the combining financial statements (CAFR pages 99-102).

The amounts on this line agree with the 'cash and cash equivalents' line on the Proprietary Funds Statement of Net Position. (CAFR page 34).

This reconciliation should be viewed in connection with the previous document (the 'Statement of Cash Flows').

Reconciliation of operating income (loss) to net cash provided by (used for) operating activities

The amounts on this line agree with the Total Operating income (loss) shown on the 'Statement of Revenues, Expenses, and Changes in fund Net Position'(CAFR page 35).

	Business-Type Activities - Enterprise Funds					Governmental Activities-Internal Service Funds
	Major Funds			Other Funds		
	Emergency Medical Services	Solid Waste Management	Western Idaho Fair	Billing Services	Total	
Operating income (loss)	\$ (7,534,441)	\$ 3,962,018	\$ (1,252,039)	\$ 148,932	\$ (4,675,530)	\$ (3,513,601)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:						
Depreciation expense	832,047	1,141,399	329,309	-	2,302,755	-
Landfill postclosure expense	-	(215,926)	-	-	(215,926)	-
Pension expense	1,085,321	106,651	81,060	21,755	1,294,787	-
Change in assets and liabilities:						
(Increase) decrease in accounts receivable, net	(568,682)	(662,176)	15,505	(22,741)	(1,238,094)	-
(Increase) decrease in due from other agencies and units of government	(246,993)	(50,343)	-	73	(297,263)	-
(Increase) decrease in due from other funds	-	(102,620)	-	674	(101,946)	-
Increase (decrease) in accounts payable	152,224	627,859	(147,600)	(69,030)	563,453	63,446
Increase (decrease) in lease liability	-	(819,142)	-	-	(819,142)	-
Increase (decrease) in accrued liabilities	64,929	(1,497)	8,318	(4,026)	67,724	-
Increase (decrease) in due to other funds	(13,385)	(2,745)	(18,594)	102,604	67,880	7,039
Increase (decrease) in claims and judgments	-	-	-	-	-	1,059,594
Increase (decrease) in unavailable/advanced revenue	-	-	(20,141)	538	(19,603)	-
Total adjustments	1,305,461	21,460	247,857	29,847	1,604,625	1,130,079
Net cash provided by (used for) operating activities	<u>\$ (6,228,980)</u>	<u>\$ 3,983,478</u>	<u>\$ (1,004,182)</u>	<u>\$ 178,779</u>	<u>\$ (3,070,905)</u>	<u>\$ (2,383,522)</u>

The reconciliation explains the differences between the flows of cash and the operating income (loss) reported on an accrual basis on the 'Statement of Revenues, Expenses and Changes in Fund Net Position' for proprietary funds.

This line agrees with net cash for operating activities shown on the 'Statement of Cash Flows'.

Noncash investing activities for business-type enterprise funds were:
 The net increase in the fair value of investments for Emergency Medical Services was \$69,306 for the year.
 The net increase in the fair value of investments for Solid Waste Management was \$181,847 for the year.
 The net increase in the fair value of investments for the Western Idaho Fair was \$15,567 for the year.
 The net increase in the fair value of investments for Billing Services was \$7,226 for the year.
 Assets acquired under a capital lease for Solid Waste Management was \$5,669,667 for the year.

Noncash investing activities for governmental internal service funds were:
 The net increase in the fair value of investments for Self-Funded Health Insurance was \$55,946 for the year.
 The net increase in the fair value of investments for Liability Insurance was \$76,739 for the year.

Noncash transactions are not reported on the 'Statement of Revenues, Expenses, and Changes in Fund Net Position' as operating income or in the 'Statement of Cash Flows' as a cash transaction. These represent the movement of market value of investments from year to year.

The notes to the financial statements are an integral part of this statement.

ADA COUNTY
Fiduciary Funds
Statement of Fiduciary Net Assets
September 30, 2020

Fiduciary funds account for resources the County manages or holds on behalf of others. Fiduciary funds are not available to support the County's programs.

	Agency Funds
Assets	
Cash	\$ 17,684,217
Accounts receivable	72,154
Total assets	\$ 17,756,371
Liabilities	
Accounts payable	\$ 6,402,716
Fines and appearance bonds to be remitted	7,052,768
Fiduciary fund liabilities:	
Judgments held in trust	470,520
Tax receipts held in trust	3,321,586
Due to prisoners	127,656
Due to victims	10,730
Due to court appointed wards	36,882
Due to other agencies and units of government	333,513
Total liabilities	\$ 17,756,371

The notes to the financial statements are an integral part of this statement.

Agency funds contain resources held on a temporary, purely custodial basis. Every resource held by these funds is due to be passed along to the individuals or organizations to which it belongs; therefore, assets equal liabilities at all times and there is no net position.

The information in a budgetary comparison schedule will help you judge the County's compliance with its budget and assess the County's fiscal management capacity.

Ada County
 Required Supplementary Information
 Budgetary Comparison Schedule

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

The original budget includes the original adopted budget and legally authorized adjustments made before the beginning of the fiscal year. The final budget includes the original budget with all changes made subsequent to the start of the year.

General Fund and Major Special Revenue Funds

GENERAL FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Property taxes	\$ 112,281,367	\$ 112,281,367	\$ 113,315,712	\$ 1,034,345
Sales tax allocation	24,750,000	24,750,000	25,325,214	575,214
State shared	6,810,776	6,810,776	7,576,408	765,632
Payments in lieu of taxes	825,000	825,000	840,883	15,883
Licenses and permits	1,350,000	1,366,026	1,297,564	(68,462)
Charges for services	25,801,751	26,859,314	30,390,647	3,531,333
Grants	732,366	3,181,170	3,140,848	(40,322)
Interest income	1,500,000	1,500,000	2,987,771	1,487,771
Miscellaneous	2,669,896	2,738,613	3,434,300	695,687
Total general fund revenues	\$ 176,721,156	\$ 180,312,266	\$ 188,309,347	\$ 7,997,081
Expenditures:				
<u>General Government</u>				
Total clerk of the district court	\$ 4,497,601	\$ 4,703,710	\$ 4,603,428	\$ 100,282
Total treasurer	1,633,939	1,633,939	1,329,798	304,141
Total assessor	1,051,105	1,051,105	929,187	121,918
Total assessor motor vehicle	2,910,330	2,910,330	2,763,329	147,001
Total prosecuting attorney	17,954,578	18,373,757	17,265,274	1,108,483
Total operations	13,074,128	13,074,128	12,081,135	992,993
Total development services	3,738,840	3,740,840	3,017,062	723,778
Total information technology	13,895,786	13,895,786	13,021,198	874,588
Total public defender	10,873,578	12,856,322	11,257,556	1,598,766
Total administrative services	5,789,456	5,910,937	5,292,057	618,880
Total general	11,674,207	11,749,207	9,379,063	2,370,144
Total general government (including capital outlays)	87,093,548	89,900,061	80,939,087	8,960,974
<u>Public Safety</u>				
Total sheriff	80,383,487	82,560,849	80,135,280	2,425,569
Total coroner	3,147,320	3,397,320	3,163,257	234,063
Total juvenile	9,722,528	12,937,767	8,793,849	4,143,918
Total public safety (including capital outlays)	93,253,335	98,895,936	92,092,386	6,803,550
Total general fund expenditures (including capital outlays)	\$ 180,346,883	\$ 188,795,997	\$ 173,031,473	\$ 15,764,524

Notice that the final budget is more than the original budget. The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See CAFR pages 22-23 for additional details.

The Idaho Constitution prohibits expenditures exceeding the final approved budget. This last column is obtained by subtracting actual expenditures from the final budget amount. A positive figure indicates the program stayed within its budget.

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.

Revenue Over (Under) Expenditures	15,277,874
OTHER FINANCING SOURCES (USES)	
Transfers In	1,465,904
Transfers Out	(7,312,650)
Total Other Financing Sources (Uses)	(5,846,746)

Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses	9,431,128
Reconciling Items	
Changes Affected by Accrued Revenues	8,438,707
Changes Affected by Accrued Expenditures	5,735,874
Fund Balances - Beginning of Year	75,805,189
Fund Balances - End of Year	\$ 99,410,898

This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR page 29 and 31).

The information in a budgetary comparison schedule will help you judge the County's compliance with its budget and assess the County's fiscal management capacity.

Ada County
Required Supplementary Information
Budgetary Comparison Schedule

Schedule of Revenues, Expenditures, and Changes in Fund Balances
Budget and Actual (Non-GAAP Cash Basis)
For the Year Ended September 30, 2020

The original budget includes the original adopted budget and legally authorized adjustments made before the beginning of the fiscal year. The final budget includes the original budget with all changes made subsequent to the start of the year.

CHARITIES AND WELFARE MAJOR SPECIAL REVENUE FUND	Budgeted Amounts		Actual Amounts (Budgetary Basis)	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ 8,103,361	\$ 8,103,361	\$ 8,192,674	\$ 89,313
Intergovernmental	-	-	3,610	3,610
Charges for services	1,000,000	1,000,000	1,284,288	284,288
Miscellaneous	211,760	211,760	232,332	20,572
Total revenues	<u>9,315,121</u>	<u>9,315,121</u>	<u>9,712,904</u>	<u>397,783</u>
Expenditures:				
<div style="border: 1px solid black; padding: 5px; width: fit-content;"> The final budget amounts include the original budget plus grant appropriations, transfers, and other legally adopted adjustments to the original budget - such as unanticipated revenues. See CAFR pages 22-23 for additional details. The Charities & Welfare fund had no changes between original & final budget. </div>				
Current-				
Health and welfare				
Personal services	1,576,264	1,576,264	1,043,198	533,066
Other services and charges	9,625,557	9,638,857	7,791,924	1,846,933
Capital outlays	13,300	-	-	-
Total expenditures	<u>11,215,121</u>	<u>11,215,121</u>	<u>8,835,122</u>	<u>2,379,999</u>
Excess (deficiency) of revenues over expenditures and other uses, cash basis			<u>877,782</u>	
OTHER FINANCING SOURCES (USES)				
Transfers In			-	
Transfers Out			<u>(323,787)</u>	
Total Other Financing Sources (Uses)			<u>(323,787)</u>	
Revenues and Other Financing Sources Over (Under)				
Expenditures and Other Financing Uses			553,995	
Reconciling Items				
Changes Affected by Accrued Revenues	}	This section reconciles the above cash basis revenue and expenditures with the modified accrual basis used in the governmental funds Balance Sheet and Statement of Revenues, Expenditures, and Changes in Fund Balances (CAFR pages 29 and 31).	387,676	
Changes Affected by Accrued Expenditures			(883,410)	
Fund Balances - Beginning of Year			<u>9,426,041</u>	
Fund Balance - End of Year			<u>\$ 9,484,302</u>	

The Idaho Constitution prohibits expenditures exceeding the final approved budget. This last column is obtained by subtracting actual expenditures from the final budget amount. A positive figure indicates the program stayed within its budget.

The note to the required supplementary information - basis of budgeting - is an integral part of this schedule.